

MR. BISHOP'S JUDGMENT

Attorney-General Gives the State Board Some Advice.

ASSESSOR MAY CORRECT

SHARES IN IRRIGATION COMPANIES MAY BE ASSESSED

When the Same Are in Excess of the Actual Requirements of the Holder of the Same and Are a Source of Revenue to Him—A Condition of Affairs Which Applies to the County of Juab Dismissed.

Replying to a request, the attorney-general of the state yesterday delivered an opinion to the state board of equalization, covering several important points on the subject of taxation which are fully set out in the communication, which is as follows:

Salt Lake City, May 25, 1896.

To the Honorable State Board of Equalization.

Gentlemen:—I have your favor of May 21 in relation to the following for my opinion:

"Where the assessment on the property of the holder of the same is in excess of the actual requirements of the holder of the same and are a source of revenue to him—A condition of affairs which applies to the County of Juab Dismissed."

The blank form of statement must be furnished to the taxpayer by mail or left at his residence or usual place of business, or may be done personally. The assessor may fill out the statement at the time he presents it, or he may require the taxpayer to fill out the statement at the time he presents it.

Second—"In Juab county the water for irrigation of lands is owned by corporations, the owners of the land and water rights having incorporated for convenience. The members of the corporations (irrigation companies) hold certificates of the land and water rights in the respective companies. Some of the members of the companies hold more shares than is necessary for their use upon the land owned by them, and in such cases they rent their shares for stated prices, from \$1 to \$4 per share per annum. The stock in these companies is bought and sold upon the market as stock in other corporations. How should this stock be assessed?"

Section 3 of article 12, of the constitution, provides, among other things:

"Ditches, canals and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations or the individual members thereof shall not be separately taxed, but shall be assessed as they are owned and used exclusively for such purposes."

This provision of the constitution has been incorporated into the "revenue act" verbatim. The intention would seem to be that these properties shall be exempt from taxation, but are assessed by individuals or corporations for irrigating lands owned by such individuals or corporations, etc., as they shall be used exclusively for such purposes, clearly implying that whenever they shall cease to be so used that they would be subject to taxation. If they are a source of revenue to the holders thereof they would undoubtedly be assessable, and would not come under the exemption contained in the constitution, and the "revenue act." Section 27 of the "revenue act" provides that this capital stock shall be assessed, to-wit:

"The capital stock and franchises of corporations and persons, except as may be otherwise provided, must be taxed and taxed in the general tax or district where the principal office or place of business of such corporation, or person is located. If there be no principal office or place of business in the state, then at the place in the state where any such corporation or person transacts business."

This section clearly defines the place where such capital stock shall be assessed, and in my opinion, they should be assessed to the corporation rather than to individual stockholders.

Third—"A county assessor has presented the following to the board and asks for an opinion. The board would be obliged to have your opinion upon the subject: 'This county has three towns incorporated in this county, and in the past I have been required to make out their assessment rolls for their respective corporate limits. Am I still under obligation to make out their assessments, rolls or lists, and if so, must it be included in my regular salary, or can I demand the nominal sum they previously had to pay?'"

Answering the above question, I have to say the same prevails as did under chapter 96, laws of 1892, there having been no change in the "revenue act" respecting this subject; and that law being still in force in any event the assessor would have no right to collect the compensation for the county or towns for assessing the property therein, but the salary of the assessor is to be his compensation in full for the services as such officer. As to whether or not there would be any change in the part of the city to pay the county for the assessment which is not covered by the inquiry, and upon which at the present time I give no opinion. I have the honor to be very respectfully yours,

A. C. BISHOP, Attorney General.

FIRST BRIGADE ORDERS.

Troops outside the city will parade Memorial day. Brigadier-General Young, commanding the National Guard of Utah, yesterday issued the following order to the troops outside the city, relating to exercises on Memorial day:

Salt Lake City, May 25, 1896.

Headquarters First Brigade, N. G. U.

Special order No. 2.

All organizations of the first brigade, outside of Salt Lake city, are hereby ordered to assemble on Saturday, May 30, at such hour and place as may be designated by their respective officers in command.

At all stations where public celebrations have been arranged, the troops will participate in general parades, and will also be inspected by the senior officer present. At stations where no public celebrations are to be held, the organizations will assemble as above directed and will be inspected by the senior officer present.

By order of Brigadier-General Willard Young, Commanding First Brigade.

JOSEPH E. CAINE.

GENERAL PARADE.

MADISON, WY., May 25.—General James Fairchild, who fled Saturday, will be buried with all the military

ceremony to which his rank as brigadier-general is entitled. (Governor Upham has charge of the arrangements, and he has selected Adjutant-General Charles King to look after the details. General King will have personal charge of the military escort. The funeral will take place from the house at 2 o'clock Tuesday afternoon. Rev. F. J. Durlin of Grace Episcopal church will conduct the services. No sermon will be preached, nor will the remains lie in state.)

LAND COMMISSION NEWS.

A Number of Additional Applications Have Been Filed.

The following applications for lands have been received since the last report:

John Maguire, of Ogden, to purchase part of section 35, township 6 north, range 2 west.

Citizens of Plain City to leave township 13 north, range 4 west, and township 13 north, range 4 west for grazing lands.

Arthur Brown and W. I. Snyder, for lots 1, 2 and 4, section 4, township 13 north, range 4 west. The surveyor appraised value owing to its peculiar value to them.

Citizens of Plain City per W. S. Stearns, to purchase section 35, township 13 north, range 3 west.

George S. Stringfellow, for lots 5, 6 and 7, section 26, township 3 south, range 1 west, near Salt Lake and Jordan canal.

A False Diagnosis.

La Grope is confounded by many persons with a severe attack of catarrh. In some respects resembles the former. These individuals suffer severely with pain about the forehead, eyes and nose, and sometimes the nose and stoppage of the nasal passages, and in fact, are incapacitated for work of any kind for days at a time. These are catarrh of the sinuses. Ely's Cream Balm has been used with the best results in such cases. The remedy will give instant relief.

WHERE IS HICKS.

Well Known Hackman Disappears From His Home.

THE MILITARY CITY.

Field Maneuvres Successfully Carried Out Last Week.

AN ACCOUNT OF THE MARCH

HOW THE BOYS IN BLUE PUT IN THE TIME.

Four More Companies Go Out on a Practice March This Morning—The Signal Class—Talk of the Removal of the Sixteenth—Interesting Notes.

The field maneuvers last week of the National Guard, consisting of companies B, D, E and G, Captain Richards commanding, were successfully carried out per order. The battalion left the post in a light shower of rain, which increased as the column moved toward the mouth of Big Cottonwood canyon, and until the troops were halted at noon to go into camp, the rain continued to fall. A lack of ammunition will not, perhaps, be an excuse this year as it was last.

The new quarter-mile bicycle track will be finished Tuesday.

Private Gerves of company D, Sixteenth infantry, will be transferred to the Sixth infantry at Fort Thomas, Ky., his appointment having been approved at Washington.

Practice marches in the department are to be continued during the year in favorable weather.

Captain Richards was voted a No. 1 battalion commander by the troops.

The Lehi sugar factory has been awarded a contract for 15,000 pounds of sugar for the subsistence department.

Private Boyd, of company E, has been relieved as assistant cook in the cantine restaurant and Private Mondova has been detailed instead.

The punching bags in the gym are kept warm with the continuous pounding.

Color-Sergeant Davis, of company B, is detailed as instructor in salinity firing for recruits in his company.

Corporal Richner, of company B, is promoted sergeant, and Private Nesbitt has been promoted to the narrow stripes.

The dust in the gymnasium is becoming a nuisance. The sawdust in the center of the hall should be kept damp.

Petway Collin, of company C, says that since he has been in Utah he can feel all kinds of weather in his bones.

The rumor that the Sixteenth is going to Vancouver barracks seems to be gaining strength.

As to the proposed move this summer the talk has settled down into a firm conviction that the regiment will in for it this time, notwithstanding the fact that there is nearly always a number of other regiments mentioned ahead of the Sixteenth.

Some of the cranks who predicted several kinds of things when the new colonel arrived have found nothing to complain of worth mentioning.

Sergeant Deane, of company H, will be discharged by expiration of term of service on June 15.

Private Ryan, of company E, has made an application to purchase his discharge, which, if granted, will enable him to accept a position in the officers' club. Private Collins, of company G, having enlisted for three years, will not be granted a discharge by purchase.

Private Myers, late of the Thirtieth infantry, Fort Niagara, and Recruit Landy, Chicago, have been assigned to company D.

The new system of paying the troops does not seem to be satisfactory, judging from the numerous protests heard about it on all sides. A regular soldier will never be content until he can draw his pay the same day he signs the muster rolls or very soon thereafter.

Only the prone position will be allowed in target practice from 500 yards and 600 yards. The target positions are things of the retrievable past and should never have been allowed on the range.

The bill to increase the pay of non-commissioned officers has probably been killed in the committee room.

The quartermaster-general is expected to arrive some time in June for a final inspection of the post.

Sergeant Lane, of company F, will be discharged on the 27th inst. by expiration of term of service, five years.

Private Jensen, of company F, has invented a very neat wire support for the crown of the new forage cap.

Private Sholowsky will enter the bicycle contest athletic day and it is expected will challenge the winner to a road race.

The haughty contains eight prisoners, all garrison.

Sergeant Hipp, of company F, was granted a furlough of six months upon his re-enlistment.

The commanding general of the army is to be presented with a house and lot worth \$100,000 by the General Miles Testimonial association.

Friends of the Lumont army reorganization bill have abandoned all hope of any favorable action on the measure at this session of congress. At the next session after the election it will be attended to, says a congressman, and so we are to remain the same ancient organization as of old.

Miss Dora Graff, daughter of Sergeant Graff of company G, Sixteenth infantry, and Miss Helen Allen of company G, were united in marriage at St. Mark's cathedral yesterday at 5 o'clock. They left immediately after the ceremony for Thomaston, Conn., via Chicago and Washington. Musician Allen was discharged Saturday and will not re-enlist, as stated in a slow morning paper.

The concert at the post Sunday afternoon was attended by an old-time crowd from the city.

Private Jesse Miers of company A, now on furlough, will be discharged tomorrow, having served two years and nine months.

Private William A. Perkins of company H, who recently returned from five months' furlough, will retire from the army in a few days.

The channel bell was tolled several times Sunday afternoon beginning at 2 and ending at 4 o'clock. Many of the non-church-going inhabitants of the Fort city were half inclined to attend

run in the city, probably at Calder's park.

Douglas says he will accept a challenge from anyone in the post for a race of 125 yards.

Colonel Theaker's residence is being remodeled and fitted up with all the modern improvements.

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